

CHAPTER XV.—POWERS OF SANCTION.

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Sanction to Expenditure.

272. (a) The sanction of Government in the Financial Department will be accepted as sufficient authority for any expenditure from the Mysore State Revenues.

(b) Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure, and does not become operative until funds have been so appropriated.

(c) Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such years.

(d) Without the previous consent of the Finance Department no expenditure which involves the introduction of a new principle or practice likely to lead to increase of expenditure shall be sanctioned. (*G. O. No. Fl. C. 23-71—G. F. 225-23-1, dated 14th June 1924.*)

(e) Expenditure on voted heads will be strictly limited to grants sanctioned by the Legislative Council and no expenditure unsupported by sanctioned appropriations or in excess of allotments made therefor in the Budget should under any circumstances be incurred. (*G. O. No. Fl. C. 72-120 G. F. 226-23-1, dated 14th June 1924.*)

Communication of Sanction.

273. (a) The Audit Department is entitled to receive a copy of an order sanctioning expenditure from the authority which is competent to accord that sanction.

(b) All orders sanctioning the increase or revision of salaries and establishments and other permanent charges, and any expenditure involving a debit against the next year's grant will either issue from the Financial Department, or be communicated through that department, if issued by another department.

(c) Any allowances, which are in excess of those admissible under the Mysore Service Regulations or other authorised Codes, require the sanction of Government in the Financial Department.

(d) Orders sanctioning pensions and gratuities are issued by the Financial Department.

(e) Whenever the Comptroller is of opinion that any proceedings of a department of Government transgresses any financial rule or order, he will represent the same to that department, and if he does not finally acquiesce in the correctness of the decision of that department, he will submit the question for the order of Government in the Financial Department.

Date of effect of Sanction.

274. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of Government or other authority has effect from the date of the orders conveying the sanction.

NOTE.—When the amount of *potgi* of a *firka* in the case of a shanbhog and of a village in the case of a patel is increased or decreased in consequence of the revision settlement, the revised *potgi* should be paid from the date of introduction of the revised settlement in the case of an increase and from the date of the Government Order sanctioning the revised *potgi* in the case of a decrease. (G. O. No. R. 6951-3—L. R. 13-14-8, dated 11th February 1915.)

Lapse of Sanction.

275. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed unless it is specifically renewed.

NOTE.—This article does not apply to a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Write-off of Losses.

276. (a) The power to write-off the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause is vested in Government. Heads of Departments will report to Government in the Administrative Department concerned all such cases, furnishing details as to the nature and extent of the loss, the circumstances which rendered the loss possible, how far it was due to defect of system of supervision, and how it can be amended and who the officers were that are

responsible for the negligence. Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once. (*G. O. No. Fl. 3186-227, dated 18th November 1905.*)

(b) If the loss exceeds Rs. 500 or indicates defect of system or errors or neglect, the orders will issue in consultation with the Financial Department.

(c) All sanctions to writes-off under this article should be communicated to the Comptroller who will scrutinise each case and bring to notice any defect of system which appears to require attention.

NOTE.—This article applies also to irrecoverable advances.

(d) The power to write-off, delegate! to certain officers, is given in Appendix XXII D.

Remission of disallowances.

277. The power of remitting disallowances ordered by the Audit Office in the case of salaries of all officers is reserved by Government. References on the subject should be made to the Financial Department of Government and the following particulars furnished :—(1) when was the pay or allowances disallowed drawn, (2) when was it disallowed by the Audit Office, (3) was the amount challenged drawn by the officer under a reasonable belief on his part that he was entitled to it, (4) what is the amount disallowed ?

NOTE.—Whenever representations are made to Government regarding objections raised by the Comptroller, Heads of Departments and Deputy Commissioners should invariably send a copy of the Comptroller's objection memo with their representation for the information of Government. (*G. O. No. Fl. 727-72—S. & A. 47-22-1, dated 13th August 1912.*)

Additional Grants and Re-appropriations.

278. Without the previous sanction of the Financial Department,

(i) No re appropriation may be made to meet any expenditure which is likely to involve further outlay in a future year.

(ii) Savings on salaries and establishments shall not be re-appropriated for meeting any other class of expenditure: and

(iii) Lumpsum grants included in the budget for specific purposes, as for instance, the revision of a particular establishment or the construction of a new work, shall not be diverted to other purposes. (*G. O. No. Fl. C. 23-71, G. F. 225-23-1, dated 14th June 1924.*)

279. An excess over a grant voted by a Legislature requires the vote of that Legislature. Should any necessity arise for charges

for which no appropriations are made in the Budget, it should be foreseen as early as possible and proposals submitted to Government for obtaining a supplementary grant at the next session of the Legislative Council.

NOTE.—It shall be the duty of the Head of every Department to watch the progress of expenditure on all heads of charges under him, with a view to see that the sanctioned grants are not exceeded and that if an excess is, for unforeseen reasons, unavoidable, prompt action is taken for applying for a supplementary grant, as soon as possible after the probability of an excess is foreseen. (*G. O. No. Fl. C. 72-120—G. F. 226-23-1, dated 14th June 1924.*)

280. Re-appropriations within a grant voted by a Legislature are regulated as under :—

(a) The Finance Department shall have power to sanction any re-appropriation within a grant from one major, minor or, subordinate head to another, and

(b) the Departments of Government other than the Finance Department shall have power to sanction any re-appropriation not exceeding Rs. 5,000 in each case within a grant between heads subordinate to a minor head which does not involve the undertaking of a recurring liability.

NOTE.—A recurring liability means a payment which extends beyond the year in which it is sanctioned.

281. No reappropriation may be made from one grant voted by the Legislative Council to another such grant.

282. Funds allotted for non-voted items of expenditure may not be reappropriated to meet votable items and funds allotted for voted items may not be re-appropriated to meet non-votable items. (*G. O. No. Fl. C 23-71, G. F. 225-23-1, dated 14th June 1924.*)

NOTE.—The distinction between the voted and non-voted items of expenditure is shown in the Budget Estimates by printing the words "Non-voted" against the non-votable heads.

283. In the case of non-voted items of expenditure, the excess over a grant and re appropriations will be regulated by Articles 278 and 280.

284. (a) The Heads of Departments referred to in Appendix XXII B. have power to sanction reappropriation of contingent grants within the same minor head, in their departmental budget upto a limit of Rs. 500. (*G.O. No. Fl. C. 122 G.F., dated 14th June 1924.*)

(b) The University Council is authorised to sanction any reappropriation not exceeding Rs. 5,000 in each case within the budget grants of the University subject to the conditions laid down in Article 278. (*G. O. No. E. 2843-4—Edn. 166-25-1, dated 1st December 1925.*)

Delegation of Powers.

285. The powers delegated to Heads of Departments and other Officers are given in Appendix XXII.

286. The following rule of financial propriety prescribed in Government Order No. Fl. 7107-66, G. F. 76-23-2, dated 28th June 1924 should be observed by all officers vested with powers of sanctioning expenditure :—

“ No authority shall exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.”
